IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX APPEAL (L) NO.294 OF 2003

The Commissioner of Wealth Tax-3)..Appellants
Versus
M/s.Rishiraj Merchandise (P) Ltd.,)..Respondent

Mr.Vimal Gupta with Mr.P.S.Sahadevan for the appellants.

Mr.J.D.Mistry with Mr.Raj Darak for respondent.

Coram : F.I.Rebello &
R.S.Mohite,JJ

Date : 12.12.2007.

PC

1. Revenue has preferred this appeal on the questions as formulated in paragraph-4 of the memo of appeal. Question (a) would not arise in view of the judgment in **The Commissioner of Income Tax-3 v. M/s.Akshay Textiles Trading** decided in Income Tax Appeal No.607 of 2005 on 17.10.2007.

2. In so far as question (b) is concerned, the same would not arise from the order of the Tribunal apart from that considering the judgment in Akshay Textiles Trading (supra) the questions as framed would not arise.

3. In view of the above as there is no substantial question of law, Appeal dismissed.

(R.S.Mohite,J) (F.I.Rebello,J)